

The local Child Care Worker will review this form with the customer, obtain a signature and forward to the Child Care Subsidy Vendor Coordinator.

Virginia Department of Social Services
Authorization to Act as Agent on Customer's Behalf for In-Home Care

Customer Information:

Local Department Information:

Name:	Agency:
Address:	Address:
Phone #: ()	Worker:
Case #:	Phone #: ()

The Virginia Department of Social Services and the Internal Revenue Service (IRS) have reached an agreement, which affects you, and your provider regarding the employment status of the child care provider. The IRS has determined that you and your provider have a common-law employer-employee relationship, which means that you are the employer of your child care provider.

Social Security laws require that all employers pay FICA (Federal Insurance Contributions Act) tax to the federal government to allow the employee to have Social Security benefits. In addition, employers must pay federal and state unemployment taxes for their employees. As such, FICA and federal and state unemployment taxes must now be paid for your child care provider.

The Virginia Department of Social Services will make these tax payments on your behalf to the federal government once you authorize the agency to act as your fiscal agent. **These tax payments will be made without cost to you.**

Please sign and date the statement printed below so that these tax payments can begin. The Virginia Department of Social Services will keep this statement on file. Without your signed authorization, services cannot be provided, and payment of these taxes would be your responsibility.

AUTHORIZATION

I authorize the Virginia Department of Social Services to act as my agent in withholding FICA taxes from the wages being paid on my behalf to the person who provides child care to my child(ren) in my home. I also understand that the Virginia Department of Social Services will collect and pay the necessary Social Security taxes; pay federal and state unemployment taxes as needed; and issue W-2 forms as required for payment made to my child care provider on my behalf.

Signature of Customer
032-05-0061-03-eng (09/20)

Date